

Attachment H
Formula Rate - Non-Levelized

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

NextEra Energy Transmission MidAtlantic Indiana, Inc.

| Line No. | (1) | (2) | (3) | (4) | (5) Allocated Amount |
|----------|---|------------------------------|--------------|------------------|-------------------------|
| 1 | GROSS REVENUE REQUIREMENT | (page 3, line 47) | | | \$ 583,991 |
| | REVENUE CREDITS | (Note O) | <u>Total</u> | <u>Allocator</u> | |
| 2 | Account No. 454 | (page 4, line 29) | - | TP 1.00 | - |
| 3 | Account No. 456.1 | (page 4, line 33) | - | TP 1.00 | - |
| 4 | Account No. 457.1 Scheduling | Attachment 5, line 39, col e | - | TP 1.00 | - |
| 5 | Revenues from Grandfathered Interzonal Transactions | (Note N) | - | TP 1.00 | - |
| 6 | Revenues from service provided by the ISO at a discount | | - | TP 1.00 | - |
| 7 | TOTAL REVENUE CREDITS | (Sum of Lines 2 through 6) | - | | - |
| 8 | NET REVENUE REQUIREMENT | (line 1 minus line 7) | | | \$ 583,991 |
| 9 | True-up Adjustment with Interest | Attachment 3, line 4, Col. J | 306,464.90 | DA 1.00000 | 306,465 |
| 10 | NET REVENUE REQUIREMENT | (line 8 plus line 9) | | | \$ 890,456 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended 12/31/2021

| Line No. | (1) | (2) | (3) | (4) | (5) |
|----------|--|---|---------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| | RATE BASE: | | | | |
| | GROSS PLANT IN SERVICE (Notes U and R) | | | | |
| 1 | Production | 205.46.g for end of year, records for other months | - | NA | - |
| 2 | Transmission | Attachment 4, Line 14, Col. (b) | 2,486,171 | TP | 2,486,171 |
| 3 | Distribution | 207.75.g for end of year, records for other months | - | NA | - |
| 4 | General & Intangible | Attachment 4, Line 14, Col. (c) | - | W/S | - |
| 5 | Common | 356.1 for end of year, records for other months | - | CE | - |
| 6 | TOTAL GROSS PLANT | (Sum of Lines 1 through 5) | 2,486,171 | GP= | 2,486,171 |
| 7 | ACCUMULATED DEPRECIATION (Notes U and R) | | | | |
| 8 | Production | 219.20-24.c for end of year, records for other months | - | NA | - |
| 9 | Transmission | Attachment 4, Line 14, Col. (h) | 2,374,724 | TP | 2,374,724 |
| 10 | Distribution | 219.26.c for end of year, records for other months | - | NA | - |
| 11 | General & Intangible | Attachment 4, Line 14, Col. (i) | - | W/S | - |
| 12 | Common | 356.1 for end of year, records for other months | - | CE | - |
| 13 | TOTAL ACCUM. DEPRECIATION | (Sum of Lines 8 through 12) | 2,374,724 | | 2,374,724 |
| 14 | NET PLANT IN SERVICE | | | | |
| 15 | Production | (line 1 minus line 8) | - | | - |
| 16 | Transmission | (Line 2 minus line 9) | 111,447 | | 111,447 |
| 17 | Distribution | (line 3 minus line 10) | - | | - |
| 18 | General & Intangible | (Line 4 minus line 11) | - | | - |
| 19 | Common | (line 5 minus line 12) | - | | - |
| 20 | TOTAL NET PLANT | (Sum of Lines 15 through 19) | 111,447 | NP= | 111,447 |
| 21 | ADJUSTMENTS TO RATE BASE (Note R) | | | | |
| 22 | Account No. 281 (enter negative) | Attach 4, Line 28, Col. (d)/Attach 4a, Line 54, Col. H (Notes B and X) | - | NA | zero |
| 23 | Account No. 282 (enter negative) | Attach 4, Line 28, Col. (e)/Attach 4a, Line 81, Col. H (Notes B and X) | 4,737 | NP | 4,737 |
| 24 | Account No. 283 (enter negative) | Attach 4, Line 28, Col. (f)/Attach 4a, Line 108, Col. H (Notes B and X) | - | NP | - |
| 25 | Account No. 190 | Attach 4, Line 28, Col. (g)/Attach 4a, Line 27, Col. H (Notes B and X) | - | NP | - |
| 26 | Account No. 255 (enter negative) | Attachment 4, Line 28, Col. (h) (Notes B and X) | - | NP | - |
| 26a | Unfunded Reserves (enter negative) | Attachment 4, Line 31, Col. (h) (Note Y) | - | DA | - |
| 27 | CWIP | Attachment 4, Line 14, Col. (d) | - | DA | - |
| 28 | Unamortized Regulatory Asset | Attachment 4, Line 28, Col. (b) (Note T) | - | DA | - |
| 29 | Unamortized Abandoned Plant | Attachment 4, Line 28, Col. (c) (Note S) | - | DA | - |
| 30 | TOTAL ADJUSTMENTS | (Sum of Lines 22 through 29) | 4,737 | | 4,737 |
| 31 | LAND HELD FOR FUTURE USE | | | | |
| | | Attachment 4, Line 14, Col. (e) (Note C) | - | TP | - |
| 32 | WORKING CAPITAL | | | | |
| 33 | CWC | (Note D) 1/8*(Page 3, Line 14 minus Page 3, Line 11) | 63,326 | | 63,326 |
| 34 | Materials & Supplies | Attachment 4, Line 14, Col. (f) (Note C) | - | TP | - |
| 35 | Prepayments (Account 165) | Attachment 4, Line 14, Col. (g) | - | GP | - |
| 36 | TOTAL WORKING CAPITAL | (Sum of Lines 33 through 35) | 63,326 | | 63,326 |
| 37 | RATE BASE | | | | |
| | | (Sum of Lines 20, 30, 31 & 36) | 179,511 | | 179,511 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended 12/31/2021

| Line No. | (1) | (2) | (3) | (4) | (5) |
|----------|--|--|---------------|-----------|-------------------------------------|
| | | Source | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| 1 | O&M | | | | |
| 1 | Transmission | 321.112.b Attach. 5, Line 13, Col. (a) | 131,893 | TP | 1.00 131,893 |
| 2 | Less Account 566 (Misc Trans Expense) | 321.97.b Attach. 5, Line 13, Col. (b) | - | TP | 1.00 - |
| 3 | Less Account 565 | 321.96.b Attach. 5, Line 13, Col. (c) | - | TP | 1.00 - |
| 4 | A&G | 323.197.b Attach. 5, Line 13, Col. (d) | 374,717 | W/S | 1.00 374,717 |
| 5 | Less FERC Annual Fees | Attach. 5, Line 13, Col. (e) | - | W/S | 1.00 - |
| 6 | Less EPRI & Reg. Comm. Exp. & Non-safety Ad. | (Note E) Attach. 5, Line 13, Col. (f) | - | W/S | 1.00 - |
| 6a | Less PBOP Expense in Year | Attachment 7, Line 8, Col. (g) | - | W/S | 1.00 - |
| 7 | Plus Transmission Related Reg. Comm. Exp. | (Note E) Attach. 5, Line 13, Col. (g) | - | TP | 1.00 - |
| 7a | Plus PBOP Expense Allowed Amount | Attachment 7, Line 6, Col. (g) | - | W/S | 1.00 - |
| 8 | Common | 356.1 | - | CE | 1.00 - |
| 9 | Transmission Lease Payments | Attach. 5, Line 13, Col (h) | - | DA | 1.0000 - |
| 10 | Account 566 | | | | |
| 11 | Amortization of Regulatory Asset | (Note T) Attach. 5, Line 13, Col. (i) | - | DA | 1.0000 - |
| 12 | Miscellaneous Transmission Expense (less amortization of regulatory asset) | Attach. 5, Line 13, Col. (j) | - | TP | 1.0000 - |
| 13 | Total Account 566 | (Line 11 plus Line 12) Ties to 321.97.b | - | | |
| 14 | TOTAL O&M | (Sum of Lines 1, 4, 7, 7a, 8, 9, 13 less Lines 2, 3, 5, 6, 6a) | 506,611 | | 506,611 |
| 15 | DEPRECIATION EXPENSE (Note U) | | | | |
| 16 | Transmission | 336.7.b, d & e Attach. 5, Line 13, Col. (k) | 57,702 | TP | 1 57,702 |
| 17 | General & Intangible | 336.10.b, d & e, 336.1.b, d & e Attach. 5, Line 26, Col. (a) | - | W/S | 1 - |
| 18 | Common | 336.11.b, d & e | - | CE | 1 - |
| 19 | Amortization of Abandoned Plant | (Note S) Attach. 5, Line 26, Col. (b) | - | DA | 1.0000 - |
| 20 | TOTAL DEPRECIATION | (Sum of Lines 16 through 19) | 57,702 | | 57,702 |
| 21 | TAXES OTHER THAN INCOME TAXES | (Note F) | | | |
| 22 | LABOR RELATED | | | | |
| 23 | Payroll | 263.i Attach. 5, Line 26, Col. (c) | - | W/S | 1 - |
| 24 | Highway and vehicle | 263.i Attach. 5, Line 26, Col. (d) | - | W/S | 1 - |
| 25 | PLANT RELATED | | | | |
| 26 | Property | 263.i Attach. 5, Line 26, Co.l (e) | 2,459 | GP | 1 2,459 |
| 27 | Gross Receipts | 263.i Attach. 5, Line 26, Col. (f) | - | NA | zero - |
| 28 | Other | 263.i Attach. 5, Line 26, Col. (g) | - | GP | 1 - |
| 29 | Payments in lieu of taxes | 263.i Attach. 5, Line 26, Col. (h) | - | GP | 1 - |
| 30 | TOTAL OTHER TAXES | (Sum of Lines 23 through 29) | 2,459 | | 2,459 |
| 31 | INCOME TAXES | (Note G) | | | |
| 32 | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | WCLTD = Page 4, Line 20 | 0.25 | | |
| 33 | $CIT=(T/1-T) * (1-(WCLTD/R)) =$ | R = Page 4, Line 23 | 0.27 | | |
| 34 | FIT & SIT & P | (Note G) | | | |
| 35 | | | | | |
| 36 | $1 / (1 - T) = (T \text{ from line } 32)$ | | - | | |
| 37 | Amortized Investment Tax Credit | 266.8f (enter negative) Attach. 5, Line 26, Col. (i) | - | | |
| 38 | Excess Deferred Income Taxes | (enter negative) Attach. 5, Line 26, Col. (j) | - | | |
| 39 | Tax Effect of Permanent Differences | Attach. 5, Line 26, Col. (k) (Note W) | - | | |
| 40 | Income Tax Calculation | (Line 33 times Line 46) | 3,655 | NA | 3,655 |
| 41 | ITC adjustment | (Line 36 times Line 37) | - | NP | 1.00 - |
| 42 | Excess Deferred Income Tax Adjustment | (Line 36 times Line 38) | - | NP | 1.00 - |
| 43 | Permanent Differences Tax Adjustment | (Line 36 times Line 39) | - | NP | 1.00 - |
| 44 | Total Income Taxes | (Sum of Lines 40 through 43) | 3,655 | | 3,655 |
| 45 | RETURN | | | | |
| 46 | Rate Base times Return | (Page 2, Line 37 times Page 4, Line 23) | 13,564 | NA | 13,564 |
| 47 | REV. REQUIREMENT | (Sum of Lines 14, 20, 30, 44 & 46) | 583,991 | | 583,991 |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended 12/31/2021

(1) (2) (3) (4) (5)

SUPPORTING CALCULATIONS AND NOTES

| Line No. | (1) | (2) | (3) | (4) | (5) |
|---|---|--|---------|------|--|
| TRANSMISSION PLANT INCLUDED IN ISO RATES | | | | | |
| 1 | Total Transmission plant | (Page 2, Line 2, Column 3) | | | 2,486,171 |
| 2 | Less Transmission plant excluded from ISO rates | (Note H) | | | - |
| 3 | Less Transmission plant included in OATT Ancillary Services | (Note I) | | | - |
| 4 | Transmission plant included in ISO rates | (Line 1 minus Lines 2 & 3) | | | 2,486,171 |
| 5 | Percentage of Transmission plant included in ISO Rates | (Line 4 divided by Line 1) | | TP= | 1.0000 |
| WAGES & SALARY ALLOCATOR (W&S) | | | | | |
| | | Form 1 Reference | \$ | TP | Allocation |
| 7 | Production | 354.20.b | - | 1.00 | - |
| 8 | Transmission | 354.21.b | - | 1.00 | - |
| 9 | Distribution | 354.23.b | - | 1.00 | - |
| 10 | Other | 354.24,25,26.b | - | 1.00 | - |
| 11 | Total (W& S Allocator is 1 if lines 7-10 are zero) | (Sum of Lines 7 through 10) | - | - | - |
| | | | | | W&S Allocator (\$ / Allocation) = 1.00000 = WS |
| COMMON PLANT ALLOCATOR (CE) (Note J and X) | | | | | |
| | | | \$ | | % Electric |
| 13 | Electric | 200.3.c | 111,447 | | (line 13 / line 16) |
| 14 | Gas | 201.3.d | - | | 1.00000 * |
| 15 | Water | 201.3.e | - | | W&S Allocator (line 11) = CE |
| 16 | Total | (Sum of Lines 13 through 15) | 111,447 | | 1.00000 = 1.00000 |
| RETURN (R) | | | | | |
| | | (Note V) | | | \$ |
| | | | \$ | % | Cost (Notes K, Q, & R) |
| 20 | Long Term Debt | (Attachment 5, line 48 Notes Q & R) | 60,000 | 0.40 | 0.04 |
| 21 | Preferred Stock (112.3.c) | (Attachment 5, line 49 Notes Q & R) | - | - | - |
| 22 | Common Stock | (Attachment 5, line 50 Notes K, Q & R) | 90,000 | 0.60 | 10.10% |
| 23 | Total | (Attachment 5, line 51) | 149,999 | | 0.08 =R |
| REVENUE CREDITS | | | | | |
| 25 | ACCOUNT 447 (SALES FOR RESALE) (Note L) | 310 -311 | | | |
| 26 | a. Bundled Non-RQ Sales for Resale | 311.x.h | | | - |
| 27 | b. Bundled Sales for Resale | Attach 5, line 39, col (a) | | | - |
| 28 | Total of (a)-(b) | | | | - |
| 29 | ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) | (Note M) Attach 5, line 39, col (b) | | | - |
| 30 | ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) | 330.x.n | | | |
| 31 | a. Transmission charges for all transmission transactions | Attach 5, line 39, col (c) | | | - |
| 32 | b. Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10. | Attach 5, line 39, col (d) | | | - |
| 33 | Total of (a)-(b) | | | | - |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission MidAtlantic Indiana, Inc.

For the 12 months ended 12/31/2021

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

| Note Letter | | | | | | | | | | |
|------------------|---|--|-------|-----|--|------|---|--|-----|--|
| A | Reserved | | | | | | | | | |
| B | The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated. | | | | | | | | | |
| C | Identified in Form 1 as being only transmission related. | | | | | | | | | |
| D | Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 14, column 5 minus amortization of Regulatory Asset at page 3, line 11, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the Form 1. | | | | | | | | | |
| E | Page 3, Line 6 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1 found at 323.191.b. Page 3, Line 7-Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h. | | | | | | | | | |
| F | Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. | | | | | | | | | |
| G | The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T). | | | | | | | | | |
| | <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Inputs Required:</td> <td style="width: 30%;">FIT =</td> <td style="width: 40%; text-align: right;">21%</td> </tr> <tr> <td></td> <td>SIT=</td> <td style="text-align: right;">5.250% (State Income Tax Rate or Composite SIT)</td> </tr> <tr> <td></td> <td>p =</td> <td style="text-align: right;">0% (percent of federal income tax deductible for state purposes)</td> </tr> </table> | Inputs Required: | FIT = | 21% | | SIT= | 5.250% (State Income Tax Rate or Composite SIT) | | p = | 0% (percent of federal income tax deductible for state purposes) |
| Inputs Required: | FIT = | 21% | | | | | | | | |
| | SIT= | 5.250% (State Income Tax Rate or Composite SIT) | | | | | | | | |
| | p = | 0% (percent of federal income tax deductible for state purposes) | | | | | | | | |
| H | Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test). | | | | | | | | | |
| I | Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. | | | | | | | | | |
| J | Enter dollar amounts | | | | | | | | | |
| K | ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. | | | | | | | | | |
| L | Page 4, Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1. | | | | | | | | | |
| M | Includes income related only to transmission facilities, such as pole attachments, rentals and special use. | | | | | | | | | |
| N | Company will not have any grandfathered agreements. Therefore, this line shall remain zero. | | | | | | | | | |
| O | The revenues credited on page 1 lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. Revenue Credits do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) the costs of which are not recovered under this Rate Formula Template. | | | | | | | | | |
| P | Reserved | | | | | | | | | |
| Q | Prior to obtaining any debt, the cost of debt will be LIBOR plus 1.5%. Once any debt is obtained, the formula will use the actual cost of debt determined in Attachment 5. The capital structure will be 60% equity and 40% debt until NextEra Energy Transmission MidAtlantic, Inc.'s first transmission project enters service, after which the capital structure will be the actual capital structure. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's https://fred.stlouisfed.org/ . | | | | | | | | | |
| R | Calculate using 13 month average balance, except ADIT. | | | | | | | | | |
| S | Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant. | | | | | | | | | |
| T | Recovery of Regulatory Asset is permitted only for pre-commercial expenses incurred prior to the date when NEET MidAtlantic may first recover costs under the PJM Tariff, as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year when costs are first recovered. | | | | | | | | | |
| U | Excludes Asset Retirement Obligation balances | | | | | | | | | |
| V | Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges. | | | | | | | | | |
| W | The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference | | | | | | | | | |
| X | Calculated on Attachment 4 for the true up and on Attachment 4a for the projection | | | | | | | | | |
| Y | Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates. | | | | | | | | | |

To be completed in conjunction with Attachment H.

| Line No. | (1) | (2) Attachment H Page, Line, Col. | (3) Transmission | (4) Allocator |
|--|--|---|----------------------------|-------------------------|
| 1 | Gross Transmission Plant - Total | Attach H, p 2, line 2 col 5 (Note A) | 2,486,171 | |
| 2 | Net Transmission Plant - Total | Attach H, p 2, line 16 col 5 plus line 27 & 29 col 5 (Note B) | 111,447 | |
| O&M EXPENSE | | | | |
| 3 | Total O&M Allocated to Transmission | Attach H, p 3, line 14 col 5 | 506,610.7 | |
| 4 | Annual Allocation Factor for O&M | (line 3 divided by line 1 col 3) | 0.20 | 0.2037714 |
| GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE | | | | |
| 5 | Total G, I & C Depreciation Expense | Attach H, p 3, lines 17 & 18, col 5 (Note H) | - | |
| 6 | Annual Allocation Factor for G, I & C Depreciation Expense | (line 5 divided by line 1 col 3) | - | - |
| TAXES OTHER THAN INCOME TAXES | | | | |
| 7 | Total Other Taxes | Attach H, p 3, line 30 col 5 | 2,459.40 | |
| 8 | Annual Allocation Factor for Other Taxes | (line 7 divided by line 1 col 3) | 0.00 | 0.00 |
| 9 | Less Revenue Credits | Attach H, p 1, line 7 col 5 | - | |
| 10 | Annual Allocation Factor Revenue Credits | (line 9 divided by line 1 col 3) | - | - |
| 11 | Annual Allocation Factor for Expense | Sum of line 4, 6, 8, and 10 | | 0.204761 |
| INCOME TAXES | | | | |
| 12 | Total Income Taxes | Attach H, p 3, line 44 col 5 | 3,655 | |
| 13 | Annual Allocation Factor for Income Taxes | (line 12 divided by line 2 col 3) | 0.03 | 0.03 |
| RETURN | | | | |
| 14 | Return on Rate Base | Attach H, p 3, line 46 col 5 | 13,564 | |
| 15 | Annual Allocation Factor for Return on Rate Base | (line 14 divided by line 2 col 3) | 0.12 | 0.12 |
| 16 | Annual Allocation Factor for Return | Sum of line 13 and 15 | 0.15 | 0.15 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (12a) | (13) | (14) | (15) | (16) | |
|----------|---|--------------------|---------------------|--------------------------------------|-----------------------|-----------------------------------|-------------------------------------|----------------------|---|----------------------------|----------------------------------|--|--------------------|----------------------------|----------------------------------|--------------------|-----------------------------|
| Line No. | Project Name | RTO Project Number | Project Gross Plant | Annual Allocation Factor for Expense | Annual Expense Charge | Project Net Plant or CWIP Balance | Annual Allocation Factor for Return | Annual Return Charge | Project Depreciation/Amortization Expense | Annual Revenue Requirement | Incentive Return in basis Points | Incentive Return | Ceiling Rate | Competitive Bid Concession | Total Annual Revenue Requirement | True-Up Adjustment | Net Rev Req |
| | | (Note C) | (Page 1 line 11) | | (Col. 3 * Col. 4) | (Notes D & I) | (Page 1 line 16) | (Col. 6 * Col. 7) | (Notes E & I) | (Sum Col. 5, 8 & 9) | (Note K) | (Attachment 2, Line 28 /100 * Col. 11) | (Sum Col. 10 & 12) | (Note J) | (Sum Col. 10 & 12 Less Col. 13) | (Note F) | (Sum Col. 14 & 15 (Note G)) |
| 15a | Lake County and Porter County, Indiana Assets | \$ 2,486,171 | 0.20 | 509,070.06 | \$ 111,447 | 0.15 | 17,219 | 57,702 | 583,991 | - | - | 583,991 | - | - | 583,991 | - | 583,991 |
| 15b | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| 15c | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ - | 0.15 | - | - | - | - | - | - | - | - | - | - | - |
| | | \$ - | 0.20 | - | \$ | | | | | | | | | | | | |

| Line No | Month (a) | Gross Plant In Service | | CWIP | LHFFU | Working Capital | | Accumulated Depreciation | |
|---------|------------------------------------|--|--|--------------------------|---|--|--|--|---|
| | | Transmission (b) | General & Intangible (c) | CWIP in Rate Base (d) | Held for Future Use (e) | Materials & Supplies (f) | Prepayments (g) | Transmission (h) | General & Intangible (i) |
| | Attachment H, Page 2, Line No: | 2 | 4 | 27 | 31 | 34 | 35 | 9 | 11 |
| | | 207.58.g for end of year, records for other months | 205.5.g & 207.99.g for end of year, records for other months | (Note C) | 214.x.d for end of year, records for other months | 227.8.c & 227.16.c for end of year, records for other months | 111.57.c for end of year, records for other months | 219.25.c for end of year, records for other months | 219.28.c & 200.21.c for end of year, records for other months |
| 1 | December Prior Year | 2,486,171 | - | - | - | - | - | 2,345,993 | - |
| 2 | January | 2,486,171 | - | - | - | - | - | 2,350,748 | - |
| 3 | February | 2,486,171 | - | - | - | - | - | 2,355,502 | - |
| 4 | March | 2,486,171 | - | - | - | - | - | 2,360,230 | - |
| 5 | April | 2,486,171 | - | - | - | - | - | 2,364,958 | - |
| 6 | May | 2,486,171 | - | - | - | - | - | 2,369,800 | - |
| 7 | June | 2,486,171 | - | - | - | - | - | 2,374,642 | - |
| 8 | July | 2,486,171 | - | - | - | - | - | 2,379,485 | - |
| 9 | August | 2,486,171 | - | - | - | - | - | 2,384,327 | - |
| 10 | September | 2,486,171 | - | - | - | - | - | 2,389,169 | - |
| 11 | October | 2,486,171 | - | - | - | - | - | 2,394,011 | - |
| 12 | November | 2,486,171 | - | - | - | - | - | 2,398,853 | - |
| 13 | December | 2,486,171 | - | - | - | - | - | 2,403,695 | - |
| 14 | Average of the 13 Monthly Balances | 2,486,171 | - | - | - | - | - | 2,374,724 | - |

Adjustments to Rate Base

| Line No | Month (a) | Unamortized Regulatory Asset (b) | Unamortized Abandoned Plant (c) | Account No. 281 Accumulated Deferred Income Taxes (Note D) (d) | Account No. 282 Accumulated Deferred Income Taxes (Note D) (e) | Account No. 283 Accumulated Deferred Income Taxes (Note D) (f) | Account No. 190 Accumulated Deferred Income Taxes (Note D) (g) | Account No. 255 Accumulated Deferred Investment Credit (h) |
|---------|------------------------------------|-------------------------------------|------------------------------------|--|--|--|--|--|
| | | 28 | 29 | 22 | 23 | 24 | 25 | 26 |
| | Attachment H, Page 2, Line No: | Notes A & E | Notes B & F | 272.8.b & 273.8.k | 274.2.b & 275.2.k | 276.9.b & 277.9.k | 234.8.b & c | Consistent with 266.8.b & 267.8.h |
| 15 | December Prior Year | - | - | - | - | - | - | - |
| 16 | January | - | - | - | - | - | - | - |
| 17 | February | - | - | - | - | - | - | - |
| 18 | March | - | - | - | - | - | - | - |
| 19 | April | - | - | - | - | - | - | - |
| 20 | May | - | - | - | - | - | - | - |
| 21 | June | - | - | - | - | - | - | - |
| 22 | July | - | - | - | - | - | - | - |
| 23 | August | - | - | - | - | - | - | - |
| 24 | September | - | - | - | - | - | - | - |
| 25 | October | - | - | - | - | - | - | - |
| 26 | November | - | - | - | - | - | - | - |
| 27 | December | - | - | - | - | - | - | - |
| 28 | Average of the 13 Monthly Balances | - | - | - | (4,737) | - | - | - |

Attachment 4
Rate Base Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

| Unfunded Reserves (Notes G & H) | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|---------------------------------|--------------|-----|-----|-----|-----|-----|-----|-----|
| List of all reserves: | Amount | - | - | - | - | - | - | - |
| 29 | Reserve 1 | - | - | - | - | - | - | - |
| 30a | Reserve 2 | - | - | - | - | - | - | - |
| 30b | Reserve 3 | - | - | - | - | - | - | - |
| 30c | Reserve 4 | - | - | - | - | - | - | - |
| 30d | ... | - | - | - | - | - | - | - |
| 30e | ... | - | - | - | - | - | - | - |
| 30f | ... | - | - | - | - | - | - | - |
| 31 | Total | - | - | - | - | - | - | - |

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 6 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in ratebase.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.

NextEra Energy Transmission MidAtlantic Indiana, Inc.
Attachment 4a - Accumulated Deferred Income Taxes
Year Ended December 31, 2020

Rate Year = Projected 2021

1 Account 190

| Days in Period | | | | | Averaging with Proration - Projected | | |
|--------------------------------------|-------------------|-------------------------|---|--------------------------|--------------------------------------|---|--|
| A | B | C | D | E | F | G | H |
| Month | Days in the Month | Number of Days Prorated | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) |
| December 31st balance Prorated Items | | | | | | | |
| 6 January | 31 | 31 | 336 | 0.92 | - | - | - |
| 7 February | 29 | 29 | 307 | 0.84 | - | - | - |
| 8 March | 31 | 31 | 276 | 0.75 | - | - | - |
| 9 April | 30 | 30 | 246 | 0.67 | - | - | - |
| 10 May | 31 | 31 | 215 | 0.59 | - | - | - |
| 11 June | 30 | 30 | 185 | 0.51 | - | - | - |
| 12 July | 31 | 31 | 154 | 0.42 | - | - | - |
| 13 August | 31 | 31 | 123 | 0.34 | - | - | - |
| 14 September | 30 | 30 | 93 | 0.25 | - | - | - |
| 15 October | 31 | 31 | 62 | 0.17 | - | - | - |
| 16 November | 30 | 30 | 32 | 0.09 | - | - | - |
| 17 December | 31 | 31 | 1 | 0.00 | - | - | - |
| 18 Total | | 366 | | | - | - | - |

| | | |
|--|---|---|
| 19 Beginning Balance | 234.8.b | - |
| 20 Less non Prorated Items | (Line 19 less line 21) | - |
| 21 Beginning Balance of Prorated items | (Line 5, Col H) | - |
| 22 Ending Balance | 234.8.c | - |
| 23 Less non Prorated Items | (Line 22 less line 24) | - |
| 24 Ending Balance of Prorated items | (Line 17, Col H) | - |
| 25 Average Balance | ((Lines 21 + 24) / 2) + ((Lines 20 + 23) / 2) | - |
| 26 Less FASB 106 & 109 Items | Attachment H, Footnote B | - |
| 27 Amount for Attachment 4 | (Line 25 less line 26) | - |

28 Account 281

| Days in Period | | | | | Averaging with Proration - Projected | | |
|--------------------------------------|-------------------|-------------------------|---|--------------------------|--------------------------------------|---|--|
| A | B | C | D | E | F | G | H |
| Month | Days in the Month | Number of Days Prorated | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) |
| December 31st balance Prorated Items | | | | | | | |
| 33 January | 31 | 31 | 336 | 0.92 | - | - | - |
| 34 February | 29 | 29 | 307 | 0.84 | - | - | - |
| 35 March | 31 | 31 | 276 | 0.75 | - | - | - |
| 36 April | 30 | 30 | 246 | 0.67 | - | - | - |
| 37 May | 31 | 31 | 215 | 0.59 | - | - | - |
| 38 June | 30 | 30 | 185 | 0.51 | - | - | - |
| 39 July | 31 | 31 | 154 | 0.42 | - | - | - |
| 40 August | 31 | 31 | 123 | 0.34 | - | - | - |
| 41 September | 30 | 30 | 93 | 0.25 | - | - | - |
| 42 October | 31 | 31 | 62 | 0.17 | - | - | - |
| 43 November | 30 | 30 | 32 | 0.09 | - | - | - |
| 44 December | 31 | 31 | 1 | 0.00 | - | - | - |
| 45 Total | | 366 | | | - | - | - |

| | | |
|--|---|---|
| 46 Beginning Balance | 274.b | - |
| 47 Less non Prorated Items | (Line 46 less line 48) | - |
| 48 Beginning Balance of Prorated items | (Line 32, Col H) | - |
| 49 Ending Balance | 275.k | - |
| 50 Less non Prorated Items | (Line 49 less line 51) | - |
| 51 Ending Balance of Prorated items | (Line 44, Col H) | - |
| 52 Average Balance | ((Lines 48 + 51) / 2) + ((Lines 47 + 50) / 2) | - |
| 53 Less FASB 106 & 109 Items | Attachment H, Footnote B | - |
| 54 Amount for Attachment 4 | (Line 52 less line 53) | - |

55 Account 282

| Days in Period | | | | | Averaging with Proration - Projected | | |
|--------------------------------------|-------------------|-------------------------|---|--------------------------|--------------------------------------|---|--|
| A | B | C | D | E | F | G | H |
| Month | Days in the Month | Number of Days Prorated | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) |
| December 31st balance Prorated Items | | | | | | | |
| 59 January | 31 | 31 | 336 | 0.92 | (901) | (827) | (161) |
| 60 February | 29 | 29 | 307 | 0.84 | (901) | (755) | (916) |
| 61 March | 31 | 31 | 276 | 0.75 | (901) | (679) | (1,595) |
| 62 April | 30 | 30 | 246 | 0.67 | (901) | (605) | (2,201) |
| 63 May | 31 | 31 | 215 | 0.59 | (901) | (529) | (2,730) |
| 64 June | 30 | 30 | 185 | 0.51 | (901) | (455) | (3,185) |
| 65 July | 31 | 31 | 154 | 0.42 | (901) | (379) | (3,564) |
| 66 August | 31 | 31 | 123 | 0.34 | (901) | (303) | (3,866) |
| 67 September | 30 | 30 | 93 | 0.25 | (901) | (229) | (4,095) |
| 68 October | 31 | 31 | 62 | 0.17 | (901) | (153) | (4,248) |
| 69 November | 30 | 30 | 32 | 0.09 | (901) | (79) | (4,327) |
| 70 December | 31 | 31 | 1 | 0.00 | (901) | (2) | (4,329) |
| 72 Total | | 366 | | | | (4,995) | |

| | | |
|--|---|----------|
| 73 Beginning Balance | 274.b | 666 |
| 74 Less non Prorated Items | (Line 73 less line 75) | - |
| 75 Beginning Balance of Prorated items | (Line 59, Col H) | 666 |
| 76 Ending Balance | 275.k | (10,141) |
| 77 Less non Prorated Items | (Line 76 less line 78) | (5,812) |
| 78 Ending Balance of Prorated items | (Line 71, Col H) | (4,329) |
| 79 Average Balance | ((Lines 75 + 78) / 2) + ((Lines 74 + 77) / 2) | (4,737) |
| 80 Less FASB 106 & 109 Items | Attachment H, Footnote B | - |
| 81 Amount for Attachment 4 | (Line 79 less line 80) | (4,737) |

82 Account 283

| Days in Period | | | | | Averaging with Proration - Projected | | |
|--------------------------------------|-------------------|-------------------------|---|--------------------------|--------------------------------------|---|--|
| A | B | C | D | E | F | G | H |
| Month | Days in the Month | Number of Days Prorated | Total Days in Future Portion of Test Period | Proration Amount (C / D) | Projected Monthly Activity | Prorated Projected Monthly Activity (E x F) | Prorated Projected Balance (Cumulative Sum of G) |
| December 31st balance Prorated Items | | | | | | | |
| 87 January | 31 | 31 | 336 | 0.92 | - | - | - |
| 88 February | 29 | 29 | 307 | 0.84 | - | - | - |
| 89 March | 31 | 31 | 276 | 0.75 | - | - | - |
| 90 April | 30 | 30 | 246 | 0.67 | - | - | - |
| 91 May | 31 | 31 | 215 | 0.59 | - | - | - |
| 92 June | 30 | 30 | 185 | 0.51 | - | - | - |
| 93 July | 31 | 31 | 154 | 0.42 | - | - | - |
| 94 August | 31 | 31 | 123 | 0.34 | - | - | - |
| 95 September | 30 | 30 | 93 | 0.25 | - | - | - |
| 96 October | 31 | 31 | 62 | 0.17 | - | - | - |
| 97 November | 30 | 30 | 32 | 0.09 | - | - | - |
| 98 December | 31 | 31 | 1 | 0.00 | - | - | - |
| 99 Total | | 366 | | | - | - | - |

| | | |
|---|---|---|
| 100 Beginning Balance | 276.b | - |
| 101 Less non Prorated Items | (Line 100 less line 102) | - |
| 102 Beginning Balance of Prorated items | (Line 86, Col H) | - |
| 103 Ending Balance | 277.k | - |
| 104 Less non Prorated Items | (Line 103 less line 105) | - |
| 105 Ending Balance of Prorated items | (Line 98, Col H) | - |
| 106 Average Balance | ((Lines 102 + 105) / 2) + ((Lines 101 + 104) / 2) | - |
| 107 Less FASB 106 & 109 Items | Attachment H, Footnote B | - |
| 108 Amount for Attachment 4 | (Line 106 less line 107) | - |

Attachment 5
Attachment H, Pages 3 and 4, Worksheet
NextEra Energy Transmission MidAtlantic Indiana, Inc.

| Line No. | Month | Transmission O&M Expenses | Account No. 566 (Misc. Trans. Expense) | Account No. 565 | A&G Expenses | FERC Annual Fees | EPRI & Reg. Comm. Exp. & Non-safety Ad. | Transmission Related Reg. Comm. Exp. | Transmission Lease Payments | Amortization of Regulatory Asset | Miscellaneous Transmission Expense (less amortization of regulatory asset) | Depreciation Expense - Transmission |
|----------|---------------------------------|---------------------------|--|-----------------|--------------|------------------|---|--------------------------------------|-----------------------------|----------------------------------|--|-------------------------------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| | Attachment H, Page 3, Line No.: | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 9 | 11 | 12 | 16 |
| | Form No. 1 | 321.112.b | 321.97.b | 321.96.b | 323.197.b | (Note E) | (Note E) | (Note E) | Portion of Transmission O&M | Portion of Account 566 | Balance of Account 566 | 336.7.b, d & e |
| 1 | January | 6,150 | - | - | 7,788 | - | - | - | - | - | - | 4,754 |
| 2 | February | 9,442 | - | - | 26,257 | - | - | - | - | - | - | 4,754 |
| 3 | March | 2,261 | - | - | 13,273 | - | - | - | - | - | - | 4,728 |
| 4 | April | 2,107 | - | - | 119,392 | - | - | - | - | - | - | 4,728 |
| 5 | May | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 6 | June | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 7 | July | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 8 | August | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 9 | September | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 10 | October | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 11 | November | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 12 | December | 13,992 | - | - | 26,001 | - | - | - | - | - | - | 4,842 |
| 13 | Total | \$ 131,893 | \$ - | \$ - | \$ 374,717 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 57,702 |

| Line No. | Month | Depreciation Expense - General & Intangible | Amortization of Abandoned Plant | Payroll Taxes | Highway & Vehicle Taxes | Property Taxes | Gross Receipts Taxes | Other Taxes | Payments in lieu of Taxes | Amortized Investment Tax Credit (266.8f) | Excess Deferred Income Taxes | Tax Effect of Permanent Differences |
|----------|-----------------------------------|---|---------------------------------|---------------|-------------------------|----------------|----------------------|-------------|---------------------------|--|------------------------------|-------------------------------------|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| | Attachment H, Page 3, Line Number | 17 | 19 | 23 | 24 | 26 | 27 | 28 | 29 | 37 | 38 | 39 |
| | Form No. 1 | 336.10.b, d & e, 336.1.b, d & e | (Note S) | 263.i | 263.i | 263.i | 263.i | 263.i | 263.i | 266.8.f | (Note G) | (Note W) |
| 14 | January | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 15 | February | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 16 | March | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 17 | April | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 18 | May | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 19 | June | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 20 | July | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 21 | August | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 22 | September | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 23 | October | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 24 | November | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 25 | December | - | - | - | - | 204.95 | - | - | - | - | - | - |
| 26 | Total | \$ - | \$ - | \$ - | \$ - | \$ 2,459 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | Bundled Sales for Resale included on page 4 of Attachment H (a) | ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (b) | Transmission charges for all transmission transactions (c) | Transmission charges associated with Project detailed on the Project Rev Req Schedule Col. 10. (d) | Account No. 457.1 Scheduling (e) |
|--------------------------------|--|--|--|--|---|
| Attachment H, Page 4, Line No: | 27 | 29 | 31 | 32 | Attach H, p 1 line 4 |
| | (Note L) | (Note M) | Portion of Account 456.1 | Portion of Account 456.1 | |
| 27 January | - | - | - | - | - |
| 28 February | - | - | - | - | - |
| 29 March | - | - | - | - | - |
| 30 April | - | - | - | - | - |
| 31 May | - | - | - | - | - |
| 32 June | - | - | - | - | - |
| 33 July | - | - | - | - | - |
| 34 August | - | - | - | - | - |
| 35 September | - | - | - | - | - |
| 36 October | - | - | - | - | - |
| 37 November | - | - | - | - | - |
| 38 December | - | - | - | - | - |
| 39 Total | \$ - | \$ - | \$ - | \$ - | \$ - |

40
41 RETURN (R)

Notes K, Q & R from Attachment H

| | | |
|----|--|------|
| 42 | Long Term Interest (117, sum of 62.c through 67.c, Note A) | \$ - |
| 43 | Preferred Dividends (118.29c) (positive number) | - |
| 44 | Proprietary Capital (112.16.c) | - |
| 45 | Less Preferred Stock (line 49) | - |
| 46 | Less Account 216.1 (112.12.c) (enter negative) | - |
| 47 | Common Stock (sum lines 41-43) | - |

| | | \$ | % | Cost | Weighted |
|----|---------------------------|---------|------|--------|-------------|
| 48 | Long Term Debt | 60,000 | 0.40 | 3.74% | 0.01 =WCLTD |
| 49 | Preferred Stock (112.3.c) | - | - | - | - |
| 50 | Common Stock | 90,000 | 0.60 | 10.10% | 0.06 |
| 51 | Total | 149,999 | | | 0.08 =R |

Note:
A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The cost is calculated by dividing line 42 by the Long Term Debt balance in line 48. In the event there is a construction loan, line 42 will also include the interest and line 48 will also include the outstanding amounts associated with any short term construction financing, prior to the issuance of long term debt.
B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 41-44 above

ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.

PBOPs

NextEra Energy Transmission MidAtlantic Indiana, Inc.

Calculation of PBOP Expenses

| | (a) | (b) |
|---|--|----------------|
| 1 | | <u>NextEra</u> |
| 2 | Total PBOP expenses (Note A) | \$0.00 |
| 3 | Labor dollars (total labor under PBOP Plan, Note A) | \$0.00 |
| 4 | Cost per labor dollar (line2 / line3) | - |
| 5 | labor expensed (labor not capitalized) in current year, 354.28.b. | - |
| 6 | PBOP Expense for current year (line 4 * line 5) | - |
| 7 | Lines 2-3 cannot change absent approval or acceptance by FERC in a separate proceeding. | |
| 8 | PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935 | |

Note
Letter

A The source of the amounts from the Actuary Study supporting the numbers in Line 2 and 3 is -

Attachment 8
Depreciation Rates
NextEra Energy Transmission MidAtlantic Indiana, Inc.

| Line | Account Number | FERC Account | Rate (Annual)Percent |
|---------------------------|----------------|--|----------------------|
| TRANSMISSION PLANT | | | |
| 1 | 350.1 | Fee Land | 0.00 |
| 2 | 350.2 | Land Rights | 1.33 |
| 2 | 352 | Structures and Improvements | 3.36 |
| 3 | 353 | Station Equipment | 2.92 |
| 4 | 354 | Towers and Fixtures | 2.02 |
| 5 | 355 | Poles and Fixtures | 2.05 |
| 6 | 356 | Overhead Conductor and Devices | 3.10 |
| 7 | 357 | Underground Conduit | 0.00 |
| 8 | 358 | Underground Conductor and Devices | 0.00 |
| 9 | 359 | Roads and Trails | 0.00 |
| GENERAL PLANT | | | |
| 10 | 390 | Structures & Improvements | 0.00 |
| 11 | 391 | Office Furniture & Equipment | 5.25 |
| 12 | 392 | Transportation Equipment | 0.00 |
| 13 | 393 | Stores Equipment | 0.00 |
| 14 | 394 | Tools, Shop & Garage Equipment | 0.00 |
| 15 | 395 | Laboratory Equipment | 0.00 |
| 16 | 397 | Communication Equipment | 25.00 |
| 17 | 398 | Miscellaneous Equipment | 2.50 |
| INTANGIBLE PLANT | | | |
| 18 | 301 | Organization | 1.85 |
| 19 | 302 | Intangible | 1.85 |
| 20 | 303 | Miscellaneous Intangible Plant | |
| 21 | | 5 Year Property | 20.00 |
| 22 | | 7 Year Property | 14.29 |
| 23 | | 10 Year Property | 10.00 |
| 24 | | Transmission facility Contributions in Aid of Construction | Note 1 |

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying transmission plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., $100\% \div \text{depreciation rate} = \text{life}$ in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

These depreciation rates will not change absent the appropriate filing at FERC.